



Treasury Financial Manual

Transmittal Letter No. 682

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

1. Purpose

This transmittal letter releases revised I TFM 2-5000: Accounting and Reporting of Monetary Assets (Nonoperating Cash Items) Held by U.S. Treasury Offices. This chapter provides instructions to U.S. Treasury offices for the accounting and reporting of certain noncash assets. Examples of these assets are coins and coinage metals held by the Bureau of the U.S. Mint offices and gold bullion, certificates, or coins held by Federal Reserve Banks for display or in reserve.

2. Page Change

Remove

I TFM 2-5000 (T/L 543)

Insert

I TFM 2-5000

3. Effective Date

This transmittal letter is effective immediately.

4. Inquiries

Direct questions regarding this transmittal letter to:

Cash Control Branch
Cash Accounting Division
Financial Management Service
Department of the Treasury
3700 East West Highway, Room 525E
Hyattsville, MD 20782
Telephone 202-874-9810

Date: March 30, 2012

David A. Lebryk
Commissioner

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Part 2—Chapter 5000

ACCOUNTING AND REPORTING OF MONETARY ASSETS (NONOPERATING CASH ITEMS) HELD BY U.S. TREASURY OFFICES

This chapter provides instructions to U.S. Treasury (Treasury) offices for the accounting and reporting of certain noncash assets. Examples of these assets are coins and coinage metals held by the Bureau of the U.S. Mint (Mint) offices and gold bullion, certificates, or coins held by Federal Reserve Banks (FRBs) for display or in reserve.

Section 5010—Authority

The Secretary of the Treasury is authorized by:

- 12 U.S.C. 391 to require FRBs to act as depositories and fiscal agents of the U.S. Government;
- 12 U.S.C. 90, 265-266, 1452(d), 1464(k), 1789a, 2013, 2122, and 3101-3102; and 31 U.S.C. 3303 and 3336 to designate various financial institutions as depositories of public monies and as financial agents of the Government and to prescribe regulations in connection with their fiscal agency responsibilities;

AND

- 31 U.S.C. 5133 and 5313 to take various actions regarding settlement of accounts and domestic coin and currency transactions.

Section 5015—Background and Purpose

Treasury has designated several of its organizational facilities as depositories to handle public money transactions that cannot be processed by other depositories and to hold certain monetary

assets (for instance, gold, silver, paper currencies, and coins) that must be kept under the direct control of Treasury.

Treasury's Financial Management Service (FMS) issues regulations, prescribes forms, provides operating procedures, and makes official policy determinations to ensure proper maintenance of balances in Treasury's General Account (TGA). FMS updates its central accounting records through the receipt, classification, and processing of each depository's accountability report and statement, and Federal agencies' reporting to FMS. These records are the basis of Treasury's reporting on the overall fiscal status of the U.S. Government to the President, the Congress, and the public.

Section 5020—Definition of Terms

Depositories—Treasury offices, FRBs or their branches, and commercial banking institutions (domestic, foreign, or in territorial possessions), that are authorized to maintain an account in the name of Treasury to handle public money transactions.

Gold—Treasury-owned bullion held by the Mint offices as custodial reserves. Some FRBs, such as FRB New York (FRB NY), have gold held in monetary reserve or for display purposes. The

standard value of gold is set at \$42.2222 per fine troy ounce, as mandated by Public Law No. 93-110.

Nonoperating Cash Items—Monetary assets held by Treasury offices and other depositories for purposes authorized by law or as prescribed by the Secretary of the Treasury. These items include gold, silver, unclassified counter cash, and unfit paper currency in the custody of Treasury offices.

Other Miscellaneous Assets—Treasury-owned silver held by the Mint, unclassified counter cash, and receivables from General Services Administration (GSA) surplus sales.

Silver—Treasury-owned silver bullion held by the Mint as custodial reserves.

Treasury's General Account (TGA)—Treasury's operating account that is maintained by designated depositories, primarily FRBs and their branches, to handle daily public money transactions. These transactions include deposits of taxes, customs duties, public debt receipts, and other revenues.

U.S. Treasury Offices—Operating units within Treasury that handle transactions that cannot be processed by any other type of depository. The Mint and the Bureau of Engraving and Printing (BEP) hold monetary assets that must be kept under the direct control of Treasury.

Unfit Paper Currency—Mutilated paper currency received by BEP from FRBs or the public for replacement. Mutilated paper currency is currency that has been damaged to the extent that half or less of the original note remains, and its condition is such that its value is questionable. Since such currency is taken out of circulation, it is classified as nonoperating cash.

Section 5025—Reporting Entities

The entities identified below provide reports on nonoperating cash transactions to FMS for central accounting and reporting purposes.

5025.10—The Mint, Treasury

The Mint maintains the gold and silver custodial reserves of the United States. It has facilities in the following locations:

- Denver, CO;
- Philadelphia, PA;
- San Francisco, CA;
- West Point, NY;
- Fort Knox, KY—U.S. Bullion Depository;

AND

- Washington, DC—Mint Headquarters

The Mint Headquarters provides an accountability report detailing monetary assets on hand through a monthly FMS 5693: Statement of Assets and Liabilities (A&L).

5025.20—Office of Currency Standards, BEP, Treasury

BEP prints paper currency and replenishes currency taken out of circulation. BEP receives mutilated paper currency from private citizens, businesses, and FRBs and reports to FMS on the receipt, destruction, and replenishment of that currency. When BEP approves replacement of unfit currency submitted by members of the public, it issues a restitution check to the

remitter. Replacement for unfit currency forwarded by FRBs is accomplished by an accounting entry through the TGA.

BEP also maintains an accountability for uncirculated U.S. notes (paper currency) as mandated by law. BEP restores the balance in this account monthly, based on estimates of the amount of U.S. notes destroyed.

5025.30—Bureau of the Public Debt (BPD), Treasury

Selected currencies were deemed public debt issues at the time that certain mediums of exchange were initiated. Public debt notes include silver certificates, National Bank notes, gold certificates, fractional currency, and FRB notes. Therefore, when these currencies are destroyed, they effect a decrease in the amount of public debt principal outstanding.

When BEP or the FRBs destroy public debt notes, BPD is advised by FMS to charge the Public Debt Principal account, 20X0500.

5025.40—Credit Accounting Branch (CAB), Financial Accounting and Services Division, FMS, Treasury

When the balance of custodial reserves gold changes, the Federal Reserve Board issues or redeems a corresponding amount of gold certificates. CAB immediately provides a letter to FRB NY to identify these certificate changes. CAB also provides the Federal Reserve Board of Governors with a copy of the “Monthly Statement of Gold and Gold Certificate Fund, Board of Governors of the Federal Reserve System,” which summarizes the monthly certificate activity.

5025.50—Cash Control Branch (CCB), FMS, Treasury

CCB serves as the focal point of management and accounting control over Treasury operating cash and monetary asset reporting. It ensures timely receipt and processing of all

depository reports and reviews and analyzes the Central Summary General Ledger (CSGL) account balances to assure data accuracy and the integrity of the U.S. Government’s fiscal reports.

CCB also prepares and releases the status reports on Treasury-owned gold and the coin and currency outstanding and in circulation.

5025.60—FRBs

FRBs and branches hold gold bullion, coins, and/or certificates for display or numismatic purposes. Changes in the FRBs’ monetary asset holdings also are reported to FMS through the Automated Transcript System (ATS).

5025.70—Federal Reserve Board

The Federal Reserve Board determines and provides allocation amounts by denomination on all Federal Reserve notes, silver certificates, and U.S. notes destroyed by FRBs. On the basis of this allocation, CCB provides notification to the FRBs and BEP for the processing of related accounting entries that affect any currencies removed from or reissued for circulation.

Treasury incurs a liability with the Federal Reserve Board when gold is fully monetized (converted to face value). Treasury’s gold holdings are valued, when acquired, at \$42.2222 per fine troy ounce. The Federal Reserve Board, in effect, authorizes the transfer of cash from its account to the TGA when gold certificates are issued. A corresponding decrease to the TGA is made when gold certificates are redeemed.

The Federal Reserve Board also provides CCB with a monthly listing of gold certificates due from Treasury. This list, which identifies the date and the amount of gold purchases and sales, must agree with the value of gold certificate transactions processed by CAB and reported as purchases or sales by the Mint.

The Federal Reserve Board also submits other financial reports to FMS

for report preparation and data review and validation.

Section 5030—Prescribed Forms and Reports

5030.10—FMS 5693

The Mint details the amount of gold custodial reserves and miscellaneous assets (silver custodial reserves) on its monthly FMS 5693. The form should be emailed to CCB (see the Contacts page) no later than noon on the last business day of the reporting month. This report identifies the type and quantity of gold bullion included in the Mint gold inventory balance. The stated ounces times the par value of gold (\$42.2222) must agree with the cumulative dollar value of gold assets reported. This report also provides the monthly balances of miscellaneous assets (silver bullion).

31 U.S.C. 5117 states “...the amount of outstanding certificates may not be more than the value of the gold held against gold certificates”; therefore, it is important that transactions affecting gold balances effect a corresponding transaction to the gold certificate account for the same date. Therefore, where there is a sale or purchase of gold on any given business day, a corresponding entry for the redemption or issuance of gold certificates is effected for the same date.

CCB uses the FMS 5693 to prepare the Status Report of U.S. Treasury-Owned Gold. Data from the FMS 5693 also is used to calculate the net change of monthly gold inventory held at the Mint. As a result of this calculation, CCB prepares a memo to CAB requesting that FRB NY adjust gold certificates by the net change amount. Appendix 1 provides a sample of the FMS 5693.

5030.20—FMS 224: Statement of Transactions

The FMS 224 is due to FMS by the third work day after the close of each

month. Monetary asset activity is reported on the FMS 224 by the following Treasury offices:

- BEP reports transactions, by account symbol, related to the receipt and destruction of mutilated currency and the restitution of currency to the public or the FRB system.
- BPD reports the reduction to the Public Debt Principal account based on the destruction of public debt notes.
- Mint Headquarters reports any monetary or miscellaneous asset transactions.

FMS requires that agencies submit FMS 224s on-line through the GWA System CTA Module (see TFM Volume I, Part 2, Chapter 3300). Appendix 2 provides a sample of the FMS 224.

5030.30—Automated Transcripts

FRBs report activity pertaining to monetary assets through the ATS.

5030.40—SF 5515: Debit Voucher

The SF 5515 is used to document decreases to the TGA, reported on depositary transcripts. For monetary asset reporting, FRBs prepare the SF 5515 to support the amount of currency taken out of circulation when it is destroyed by the FRBs. They prepare SF 5515s to charge BPD’s Agency Location Code (ALC) for the amount of silver certificates destroyed and BEP’s ALC for the amount of Federal Reserve notes destroyed (see Appendix 3).

5030.50—SF 215: Deposit Ticket

The SF 215 supports increases to the TGA. When BEP issues checks in return for Federal Reserve notes accepted for destruction, it reports the amount destroyed, by denomination, on its daily Secure Payment System (SPS) wire to FRB Richmond. FRB Richmond prepares an SF 215 for BEP’s ALC 20-

18-9002 for this amount. The effect of this entry is to restore funds to the TGA (see Appendix 4).

5030.60—“System Totals (in Dollars)—End of Month” (As Detailed on the FR 44: Statements of Federal Reserve Agents)

Each month the Federal Reserve Board provides a report on the FR 44 that summarizes the monthly statements of all FRBs in its system. The summary report, entitled “System Totals (In Dollars)—End of Month _____,” provides the total of notes outstanding by denomination. CCB uses this information to prepare the report on currency outstanding and in circulation.

5030.70—“Allocation of Currency Redemption Credit for the Month of ()”

The Federal Reserve Board sends this monthly report (with the FR 44) to CCB. This summary report identifies the denominations of currency destroyed by FRBs during the month. Based on this data, CCB advises FRB Richmond to charge the TGA for the amount of public debt notes (silver certificates) and Federal Reserve notes destroyed.

Section 5035—Monetary Asset Account Symbols and Titles

The following public monies accounts (PMS) contain subsidiary data for the CSGL accounts. They correspond to the respective CSGL “A” accounts in FMS’s central accounting system (STAR).

5035.10—U.S. Treasury Miscellaneous Assets Account

The U.S. Treasury Miscellaneous Assets account reflects the value of silver bullion.

<u>Title</u>	<u>PMS</u>	<u>CSGL Account</u>
U.S. Treasury Miscellaneous Assets	2080-1012	20A1012

5035.20—U.S. Treasury Owned Gold Accounts

U.S. Treasury Owned Gold accounts include transactions affecting the acquisition and sale of gold bullion. Gold is always booked in the asset accounts 2080-1053 and CSGL account 20A1053 at the par value of \$42.2222 per fine troy ounce.

<u>Title</u>	<u>PMS</u>	<u>CSGL Account</u>
U.S. Treasury Owned Gold	2080-1053	20A1053

5035.30—U.S. Treasury Unfit/Mutilated Currency Accounts

These accounts reflect BEP's accountability for unfit currency on hand. Confirmed mutilated currency is represented by CSGL account 20A1040. The balance in CSGL account 20A1227 reflects the amount of unconfirmed mutilated currency. The total balance of CSGL account 20A1040 should equal the balance reflected in the monthly BEP report 2506: Analysis of Cash Balances On Hand As of (Date).

<u>Title</u>	<u>PMS</u>	<u>CSGL Account</u>
Mutilated Paper Currency Held by the Bureau of Engraving and Printing	N/A	20A1040
Cash Accountability for the Bureau of Engraving and Printing	N/A	20A1227

Section 5040—Reporting Requirements

5040.10—Transfer and Destruction of Unfit Currency

The following transactions provide reporting procedures for the transfer, receipt, destruction, and replacement of unfit paper currency. Currency is destroyed by BEP's Office of Currency Standards and FRBs.

5040.10a—Transaction A: Mutilated Paper Currency Received From FRBs

When an FRB forwards mutilated paper currency to BEP for destruction, the FRB also prepares a debit voucher (SF 5515) reflecting BEP's ALC 20-13-9002. CASHLINK II reports the debit voucher on its daily transcript and sends the credit memorandum copies of the SF 5515, along with the mutilated currency, to BEP.

After receipt of the debit voucher and the mutilated currency, BEP reports a summary transaction amount on its monthly FMS 224, as follows:

- Section I: 20A1040 TC 61 (total amount of confirmed unfit currency);
- Section I: 20A1227 TC (61) (total amount of unconfirmed unfit currency);

AND

- Section III, line 3 (amount of the SF 5515).

If the amount reported on the SF 5515 does not agree with the mutilated currency received from the FRB, BEP contacts the respective FRB and requests an adjusting entry to increase or decrease the original SF 5515 amount.

5040.10b—Transaction B: Mutilated Paper Currency Received From the Public for Reimbursement

After BEP examines the paper notes received from the public and determines

that the customer is entitled to replacement of the currency, it prepares and processes an SF 1166, Voucher and Schedule for Payment, for its ALC 20-13-9002. This authorizes a check payment for the customer.

BEP reports the total amount of the SF 1166 payments confirmed, as paid by FMS, on its FMS 224, as follows:

- Section I: 20A1040 TC 61;

AND

- Section II: Increase lines 1 and 3.

5040.10c—Transaction C: Mutilated Paper Currency Destroyed by BEP

On the days BEP destroys currency, it reports the amount destroyed, by denomination, on its daily SPS wire to FRB Richmond.

Upon receipt of BEP's SPS wire, FRB Richmond processes an SF 215 on the daily transcript for BEP's ALC 20-13-9002 for the amount of destroyed currency. It forwards the confirmed and memorandum copies of the SF 215 to BEP.

BEP reports the amount of the SF 215 (currency destroyed) as follows on its FMS 224:

- Section I: 20A1040 TC equals (amount of the SF 215);
- Section II: Increase lines 2 and 3;

AND

- Section III: Increase lines 2 and 3.

BEP also initiates an Intra-governmental Payment and Collection (IPAC) billing to BPD via the Government On-Line Accounting Link Information Access System II (GOALS II) for all public debt type notes destroyed by BEP. It reports on its FMS 224 as follows:

- Section I: 20A1040 TC equals (the IPAC amount);

AND

- Section II: Increase lines 1 and 3.

BPD reports the debit side of the IPAC billing on its FMS 224 for ALC 20-55-0860 to the Public Debt Principal

account, 20X0500, for the amount of public debt notes destroyed.

5040.10d—Transaction D: U.S. Notes and Silver Certificates Redeemed and Destroyed by FRBs

CCB authorizes FRB Richmond to charge the TGA for the amount of U.S. notes and silver certificates redeemed and destroyed by the FRBs.

Upon receipt of CCB's administrative memo, FRB Richmond processes an SF 5515 debit voucher for BPD's ALC 20-55-0860 for the amount of U.S. notes and silver certificates destroyed. FRB Richmond includes these two amounts on its daily transcript.

It forwards the confirmed and memorandum copies of the respective SF 5515s to BPD.

5040.20—Mint Monetary Asset Transactions

The following transactions are guidelines for the Mint's reporting to FMS for activity related to the purchase of coinage metals, establishing accountability for minted coins, and reporting the transfer or sale of these assets.

In addition to the accounts described in Section 5035, the Mint also uses the following accounts for reporting monetary asset transactions to FMS:

- 200612—Seigniorage, minor coinage;

AND

- 200613—Seigniorage, cupro-nickel clad coinage.

For coins shipped to cashiers and seigniorage is realized, on its FMS 224, the Mint:

- Charges account 20X4159 at an amount equivalent to the seigniorage calculation.
- Credits seigniorage account 200612 and/or 200613 for the difference between manufacturing cost and face value and reports this amount on the FMS 224 in column 2.

CONTACTS

To obtain forms, contact FMS's Property and Supply Section at:

Property and Supply Section
Financial Management Service
Department of the Treasury
3361-L 75th Avenue
Landover, MD 20785
Telephone 301-344-8577

Direct general inquiries concerning this chapter to:

Cash Control Branch
Cash Accounting Division
Financial Management Service
Department of the Treasury
3700 East West Highway, Room 525E
Hyattsville, MD 20782
Telephone 202-874-9810

Appendices Listing

Appendix No.	Form	Title
1	FMS 5693	Statement of Assets and Liabilities
2	FMS 224	Statement of Transactions
3	SF 5515	Debit Voucher
4	SF 215	Deposit Ticket

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STATEMENT OF ASSETS AND LIABILITIES
COMBINED MINT HELD TREASURY ASSETS
February 28, 2011 (as of February 25, 2011)

X U.S. MINT, PHILADELPHIA, PA	X U.S. BULLION DEPOSITORY, FT KNOX, KY
X U.S. MINT, DENVER, CO	X U.S. ASSAY OFFICE, SAN FRANCISCO, CA
X U.S. MINT, WEST POINT, NY	X U.S. MINT, HEADQUARTERS, WASH D.C.

ASSETS

	GOLD FINE OZ	BOOK VALUE	TOTAL BOOK VALUE
Mint Held Treasury Gold - Deep Storage:			
Denver, CO			
Fort Knox, KY			
West Point, NY			
Total Mint Held Treasury Gold - Deep Storage			
Mint Held Treasury Gold - Working Stock:			
All Locations - Coins, blanks, miscellaneous			
Total Mint Held Treasury Gold - Working Stock			
GRAND TOTAL GOLD (#1053)	0.000	\$0.00	\$0.00

	SILVER FINE OZ	BOOK VALUE	
Mint Held Treasury Silver - Deep Storage:			
San Francisco, CA			
West Point, NY			
Total Mint Held Treasury Silver - Deep Storage			
Mint Held Treasury Silver - Working Stock:			
All Locations - Coins, blanks, miscellaneous			
Total Mint Held Treasury Silver - Working Stock			
GRAND TOTAL SILVER (#1012)	0.00	\$0.00	\$0.00
TOTAL ASSETS.....			\$0.00

LIABILITIES

TREASURY ASSET (250)	\$0.00
TOTAL LIABILITIES.....	\$0.00

TO: Financial Management Service / Cash Accounting Division
Governmentwide Accounting
Prince George Center II, Rm 517D
3700 East West Highway
Hyattsville, MD 20782

SIGNATURE

AUTHORIZED SIGNATURE

Deep Storage: That portion of the U.S. Government-owned Gold Bullion Reserve which the Mint secures in sealed vaults that is examined annually by the Treasury Department's Office of the Inspector General. Deep Storage gold comprises the vast majority of the Reserve and consists primarily of gold bars. (Formally called "Gold Bullion Reserve" or "Custodial Gold Bullion Reserve").

Working Stock: That portion of the U.S. Government-owned Gold Bullion Reserve which the Mint uses as the raw material for minting congressionally authorized coins. Working Stock gold comprises only about one percent of the Gold Bullion Reserve and consists of bars, blanks, unsold coins, and condemned coins. (Formerly listed as individual coins and blanks or called "PEF Gold").

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FMS Form 224
Created 10/96
DEPARTMENT of the TREASURY
Financial Management Service

STATEMENT OF TRANSACTIONS

(Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals)

DEPARTMENT OR AGENCY	LOCATION - MAIL ADDRESS OF REPORTING OFFICE	AGENCY LOCATION CODE (ALC)
BUREAU OR OFFICE		ACCOUNTING PERIOD ENDED

Section I - Classification of Disbursements and Collections by Appropriation, Fund and Receipt Account		
APPROPRIATION, FUND OR RECEIPT ACCOUNT (1)	RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS (2)	GROSS DISBURSEMENTS (3)
COLUMNAR TOTALS.....		
NET TOTAL, SECTION I (Column 3 minus column 2).....		

Section II - Control Totals of Disbursements and Collections Classified in Section I		
1. ADD: Payment Transactions (Net) Classified in Section I, Accomplished by Disbursing Office in:		
THIS MONTH \$	PRIOR MONTH OF \$	PRIOR MONTH OF \$
2. DEDUCT: Collections Received This Month (Net) and Classified in Section I.....		
3. NET TOTAL, SECTION II (MUST AGREE WITH NET TOTAL OF SECTION I).....		

Section III - Status of Collections		
1. Balance of Undeposited Collections, Close of Preceding Month		
2. ADD: Collections Received This Month (Same as Section II, Item 2).....		
3. DEDUCT: Deposits Presented or Mailed to Bank in:		
THIS MONTH \$	PRIOR MONTH OF \$	PRIOR MONTH OF \$
4. NET TOTAL, SECTION III - Balance of Undeposited Collections, Close of Month.....		

DATE	NOTE: Required to be submitted over GOALS not later than the fifth working day following the close of the reporting month.	SIGNATURE AND TITLE
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<small>STANDARD FORM 5515 Rev (8-78) PRESCRIBED BY DEPT. OF TREASURY 1 TFM 5-3000</small>		DEBIT VOUCHER		<small>DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE</small>	
VOUCHER NUMBER <div style="border: 1px solid black; padding: 2px;">(1) 4 3670</div>	DATE OF DEBIT TO U.S. TREASURY'S ACCOUNT <div style="border: 1px solid black; padding: 2px;">(2) MM DD YY</div>	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC) <div style="border: 1px solid black; padding: 2px;">(3) </div>	AMOUNT <div style="border: 1px solid black; padding: 2px;">(4) </div>	<small>SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION - OMIT \$ SIGN</small>	
(5) <input type="checkbox"/> UNCOLLECTIBLE ITEM <input type="checkbox"/> OTHER <small>(Explain in Block 6)</small>		(6) DEPOSITARY USE			
(9) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>		(7) NAME AND ADDRESS OF DEPOSITARY <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>			
DEPOSITORS FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE		AUTHORIZED SIGNATURE <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>			
DEPOSITARY FORWARD TO DEPOSITOR, DEPOSITOR SUBMIT THIS COPY WITH MONTHLY REPORT TO DEPARTMENT OF THE TREASURY		<small>(9) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN (10) UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN</small>			
DEPOSITARY WILL RETAIN THIS COPY		ORIGINAL			
DEPOSITARY FORWARD TO DEPOSITOR, DEPOSITOR SUBMIT THIS COPY WITH MONTHLY REPORT TO DEPARTMENT OF THE TREASURY		MEMORANDUM COPY			
DEPOSITARY FORWARD TO DEPOSITOR		DEPOSITARY COPY			
DEPOSITARY FORWARD TO DEPOSITOR		CONFIRMED COPY			

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DEPOSIT TICKET		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE NSN 7540-01-019-8452	
STANDARD FORM 215 (REV. 5-80) PRESCRIBED BY DEPT. OF TREASURY I TFM 5-3000 215-103	DEPOSIT NUMBER <div style="border: 1px solid black; width: 100px; height: 30px; margin: 5px 0;"></div> (1)	DATE PRESENTED OR MAILED TO BANK <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px 0;"></div> </div> M M D D Y Y Y (2)	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC) <div style="border: 1px solid black; width: 60px; height: 30px; margin: 5px 0;"></div> (3)
AMOUNT <div style="border: 1px solid black; width: 100px; height: 30px; margin: 5px 0;"></div> (4)		SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL FUNCTIONAL LIMITS SIGN	
(6) AGENCY USE			
(9) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE		(7) NAME AND ADDRESS OF DEPOSITARY	
(8) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE		(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="border: 1px solid black; width: 400px; height: 30px;"></div> <div style="text-align: center;"> M M D D Y Y AUTHORIZED SIGNATURE CONFIRMED DATE </div> </div>	
ORIGINAL			
DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT, AFTER RECEIVING CONFIRMED COPY FROM BANK INSERT THE CONFIRMED DATE IN BLOCK NO. (5) ABOVE ON THIS COPY, AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO THE DEPARTMENT OF THE TREASURY			
DEPOSITARY RETAIN THIS COPY			
DEPOSITARY RETAIN THIS COPY			
DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE. DO NOT SUBMIT THIS COPY TO DEPOSITARY			
DEPOSITARY DATE, SIGN, AND RETURN THIS COPY TO DEPOSITOR			
CONFIRMED COPY			

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